

County", sub-title "Revenue and Taxes", to follow immediately after Section 322 thereof, relating to a tax on cigarettes, cigars, smoking and chewing tobaccos in Carroll County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be and it is hereby added to Article 7 of the Code of Public Local Laws of Maryland (1930 Edition), title "Carroll County", sub-title "Revenue and Taxes", said new section to be known as Section 322A, to follow immediately after Section 322 thereof, and to read as follows:

322A. (a) *The County Commissioners of Carroll County are hereby authorized and directed to levy and impose a tax to be paid and collected on all cigarettes, cigars, smoking tobacco and chewing tobacco possessed or held in Carroll County by any person, firm or corporation for sale on and after January 1, 1956, at the following rates or amounts:*

(1) *On cigarettes: Two cents (2¢) for each twenty cigarettes or fractional part thereof.*

(2) *On cigars:*

Class I: Selling at retail for less than Seven Cents (7¢) each01

Class II: Selling at retail for not less than Seven Cents (7¢) each and not more than Fifteen Cents (15¢) each..... .02

Class III: Selling at retail for more than Fifteen Cents (15¢) each and not more than Thirty Cents (30¢) each..... .03

Class IV: Selling at retail for more than Thirty Cents (30¢) each04

(3) *On each package of smoking tobacco a tax of Two Cents (2¢).*

(4) *On each piece or package of chewing tobacco a tax of Two Cents (2¢).*

(b) *The said County Commissioners are hereby granted full power and authority to adopt, amend and repeal all necessary rules, regulations and orders necessary for the purpose of levying and collecting said taxes, and license fees and for the effective enforcement of the powers conferred upon them by this section.*

(c) *Any person, firm or corporation which shall violate any of the provisions of this Act, or any rule, regulation or order adopted by resolution of the County Commissioners of Carroll County under the power granted herein, shall be guilty of a misdemeanor and upon conviction thereof, shall be subject to a fine not exceeding One Thousand Dollars (\$1,000), or to imprisonment not exceeding six months, or both such fine and imprisonment.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1955.

Approved April 1, 1955.